

SENATE BILL No. 270

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-1.1-903.5.

Synopsis: Flexible fuel vehicle incentives. Provides a 30% refund to a political subdivision for gasoline taxes paid on E85 that the political subdivision purchases for use in a motor vehicle owned by the political subdivision.

Effective: January 1, 2008.

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January 8, 2007, read first time and referred to Committee on Natural Resources.

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First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

SENATE BILL No. 270

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-6-1.1-903.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 2008]: **Sec. 903.5. (a) A political**
4 **subdivision is entitled to a partial refund of gasoline tax paid on the**
5 **purchase of E85 that the political subdivision purchases for use in**
6 **a motor vehicle owned by the political subdivision.**

7 (b) The amount of a refund to which a political subdivision is
8 entitled under this section is equal to:

9 (1) the total amount of gasoline taxes paid in the preceding
10 calendar quarter by the political subdivision on the purchase
11 of E85 for use in a motor vehicle owned by the political
12 subdivision; multiplied by

13 (2) thirty percent (30%).

14 (c) To claim a refund under this section, a political subdivision
15 must present to the administrator a statement that:

16 (1) contains a written verification that the refund claim is
17 made under penalties of perjury; and



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(2) sets forth the total amount of:

(A) E85 purchased by the political subdivision in the preceding calendar quarter for use in a motor vehicle owned by the political subdivision; and

(B) gasoline taxes paid on the E85 purchases described in clause (A).

(d) The administrator may make investigations the administrator considers necessary before refunding the gasoline taxes to the political subdivision. Upon the request of the administrator, a political subdivision shall furnish to the administrator sufficient documentation to prove the validity of a transaction for which a political subdivision claims a refund under this section.

(e) If a refund is not issued within ninety (90) days of filing of the verified statement and all supplemental information required by subsection (c), the department shall pay interest at the rate established by IC 6-8.1-9 computed from the date of filing of the verified statement and all supplemental information required by the department until a date determined by the administrator that does not precede by more than thirty (30) days the date on which the refund is made.

SECTION 2. [EFFECTIVE JANUARY 1, 2008] IC 6-6-1.1-903.5, as added by this act, applies to a political subdivision's purchase of E85 (as defined by IC 6-6-1.1-103) occurring after December 31, 2007.

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